



Department  
of the  
Treasury

Internal  
Revenue  
Service

**Publication 509**

Cat. No. 15013X

# Tax Calendars

For use in **2015**



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## Future Developments

For the latest information about developments related to Publication 509, such as legislation enacted after it was published, go to [www.irs.gov/pub509](http://www.irs.gov/pub509).

## Reminders

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

**Publication 1518 discontinued after 2013.** Publication 1518, IRS Tax Calendar for Small Businesses and Self-Employed, is discontinued after 2013. An IRS Tax Calendar and most of the information previously contained in Publication 1518 can be found at [www.irs.gov/taxcalendar](http://www.irs.gov/taxcalendar).

## Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

**What does this publication contain?** This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
  - a. General Tax Calendar,
  - b. Employer's Tax Calendar, and
  - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2015.

Most of the due dates discussed in this publication are also included in the IRS Tax Calendar available at [www.irs.gov/taxcalendar](http://www.irs.gov/taxcalendar). The

**Table 1. Useful Publications**

IF you are...	THEN you may need...
An employer	<ul style="list-style-type: none"> <li>• Publication 15 (Circular E), Employer's Tax Guide.</li> <li>• Publication 15-A, Employer's Supplemental Tax Guide.</li> <li>• Publication 15-B, Employer's Tax Guide to Fringe Benefits.</li> <li>• Publication 926, Household Employer's Tax Guide.</li> </ul>
A farmer	<ul style="list-style-type: none"> <li>• Publication 51 (Circular A), Agricultural Employer's Tax Guide.</li> <li>• Publication 225, Farmer's Tax Guide.</li> </ul>
An individual	<ul style="list-style-type: none"> <li>• Publication 505, Tax Withholding and Estimated Tax.</li> </ul>
Required to pay excise taxes	<ul style="list-style-type: none"> <li>• Publication 510, Excise Taxes.</li> </ul>

online IRS Tax calendar is also available in Spanish.

**Who should use this publication?** Primarily, employers need to use this publication. However, the [General Tax Calendar](#) has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the [Excise Tax Calendar](#).

**What are the advantages of using a tax calendar?** The following are advantages of using a calendar.

- You do not have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You do not have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You do not have to adjust the due dates for special banking rules if you use the [Employer's Tax Calendar](#) or [Excise Tax Calendar](#).

**Which calendar(s) should I use?** To decide which calendar(s) to use, first look at the [General Tax Calendar](#) and highlight the dates that apply to you. If you are an employer, also use the [Employer's Tax Calendar](#). If you must pay excise taxes, use the [Excise Tax Calendar](#). Depending on your situation, you may need to use more than one calendar.

**What is not in these calendars?** The calendars do not cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Publication 15 (Circular E), Employer's Tax Guide. The deposit rules for excise taxes are in Publication 510, Excise Taxes, and in the Instructions for Form 720, Quarterly Federal Excise Tax Return. In addition, the calendars do not cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations, or
- Foreign partnerships.

**What other publications and tax forms will I need?** Table 1 lists other publications you may need to order. Each calendar lists the forms you may need.

See [How To Get Tax Help](#) near the end of this publication for information about getting publications and forms.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Give us feedback*.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our forms and publications.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download forms and publications, call 1-800-TAX-FORM (1-800-829-3676), or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

## Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

**IRS e-services make taxes easier.** Now more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- You can e-file your Form 1040; certain business tax returns such as Forms 1120,

1120S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for more information.

- You can pay taxes online or by phone using the Electronic Federal Tax Payments System (EFTPS). For detailed information about using this free service, see [Electronic deposit requirement](#) below.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

**Tax deposits.** Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Publication 15 (Circular E) for the employment tax deposit rules. For the excise tax deposit rules, see Publication 510 or the Instructions for Form 720.

**Electronic deposit requirement.** You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free service provided by the Department of Treasury. If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf.

To get more information or to enroll in EFTPS, call 1-800-555-4477 (business), 1-800-316-6541 (individual), or 1-800-733-4829 (TTY/TDD). You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov). Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

 *If you fail to timely, properly, and in full make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.*

**Saturday, Sunday, or legal holiday.** Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that is not a Saturday, Sunday, or legal holiday. The term legal holiday means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustment for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed next.

 *An exception to this rule for certain excise taxes is noted later under the [Excise Tax Calendar](#).*

**Legal holidays.** Legal holidays for 2015 are listed below.

- January 1— New Year's Day
- January 19— Birthday of Martin Luther King, Jr. / Inauguration Day
- February 16— Washington's Birthday
- April 16— District of Columbia Emancipation Day
- May 25— Memorial Day
- July 3— Independence Day (observed)
- September 7— Labor Day
- October 12— Columbus Day
- November 11— Veterans Day
- November 26— Thanksgiving Day
- December 25— Christmas Day

**Statewide legal holidays.** A statewide legal holiday delays a due date for filing a return only if the IRS office where you are required to file is located in that state. A statewide legal holiday does not delay a due date for making a federal tax deposit.

**Extended due date for Forms 1098, 1099, and W-2 if filed electronically.** If you file Forms 1098, 1099, or W-2 electronically, your due date for filing them with the IRS or the Social Security Administration (SSA) will be extended to March 31.

For 2015, the due date for giving the recipient these forms is February 2.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. For information about filing Form W-2 electronically with the SSA, visit [www.ssa.gov/employer](http://www.ssa.gov/employer) or call 1-800-772-6270 or 1-800-325-0778 (TTY/TDD).

**Penalties.** Whenever possible, you should take action before the listed due date. If you are late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, for intentionally filing a false return, or for not filing a required return.

**Use of private delivery services.** You can use certain private delivery services designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to [IRS.gov](http://IRS.gov) and enter "private delivery service" in the search box.

The private delivery service can tell you how to get written proof of the mailing date.



*The U.S. Postal Service advises that private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## General Tax Calendar

This tax calendar has the due dates for 2015 that most taxpayers will need. Employers and persons who pay excise taxes also should use the [Employer's Tax Calendar](#) and the [Excise Tax Calendar](#).

**Fiscal-year taxpayers.** If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under *Fiscal-Year Taxpayers* at the end of this calendar.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

### January 12

**Employees who work for tips.** If you received \$20 or more in tips during December, report them to your employer. You can use Form 4070, Employee's Report of Tips to Employer.

### January 15

**Individuals.** Make a payment of your estimated tax for 2014 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES, Estimated Tax for Individuals. This is the final installment date for 2014 estimated tax payments. However, you do not have to make this payment if you file your 2014 return (Form 1040) and pay any tax due by February 2, 2015.

**Farmers and fishermen.** Pay your estimated tax for 2014 using Form 1040-ES. You have until April 15 to file your 2014 income tax return (Form 1040). If you do not pay your estimated tax by January 15, you must file your 2014 return and pay any tax due by March 2, 2015, to avoid an estimated tax penalty.

### February 2

**Individuals who must make estimated tax payments.** If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2014 by February 2. Filing your return and paying any tax due by February 2 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by February 2, file and pay your tax by April 15.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2014. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the instructions for Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms 1099-B, 1099-S, and certain reporting on Form 1099-MISC, Miscellaneous Income, are due to recipients by *February 17*.

### February 10

**Employees who work for tips.** If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

### February 17

**Individuals.** If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2014. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.

- All payments reported on Form 1099-S, Proceeds From Real Estate Transactions.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC.

## March 2

**All businesses.** File information returns (for example, Forms 1099) for certain payments you made during 2014. These payments are described under *February 2*. There are different forms for different types of payments. Use a separate Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains February 2.

**Farmers and fishermen.** File your 2014 income tax return (Form 1040) and pay any tax due. However, you have until April 15 to file if you paid your 2014 estimated tax by January 15, 2015.

## March 10

**Employees who work for tips.** If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

## March 16

**Corporations.** File a 2014 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, and deposit what you estimate you owe.

**S corporations.** File a 2014 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

**S corporation election.** File Form 2553, Election by a Small Business Corporation, to elect to be treated as an S corporation beginning with calendar year 2015. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2016.

**Electing large partnerships.** Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership,

or a substitute Schedule K-1. This due date applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 7004.

## March 31

**Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G.** File Forms 1097, 1098, 1099, 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see March 2.

The due date for giving the recipient these forms generally remains February 2.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Publication 1220.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 10

**Employees who work for tips.** If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

## April 15

**Individuals.** File a 2014 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see Form 4868. Then, file Form 1040, 1040A, or 1040EZ by October 15.

**Individuals.** If you are not paying your 2015 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2015 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

**Household employers.** If you paid cash wages of \$1,900 or more in 2014 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.

**Partnerships.** File a 2014 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file

Form 7004. Then, file Form 1065 by September 15.

**Electing large partnerships.** File a 2014 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then, file Form 1065-B by October 15. See [March 16](#) for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

**Corporations.** Deposit the first installment of estimated income tax for 2015. A worksheet, Form 1120-W, Estimated Tax for Corporations, is available to help you estimate your tax for the year.

## May 11

**Employees who work for tips.** If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

## June 10

**Employees who work for tips.** If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

## June 15

**Individuals.** If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see April 15. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then, file Form 1040 by October 15.

However, if you are a participant in a combat zone, you may be able to further extend the filing deadline. See Publication 3, Armed Forces' Tax Guide.

**Individuals.** Make a payment of your 2015 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2015. For more information, see Publication 505.

**Corporations.** Deposit the second installment of estimated income tax for 2015. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 10

**Employees who work for tips.** If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

## August 10

**Employees who work for tips.** If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

## September 10

**Employees who work for tips.** If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

## September 15

**Individuals.** Make a payment of your 2015 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2015. For more information, see Publication 505.

**Corporations.** File a 2014 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [March 16](#).

**S corporations.** File a 2014 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [March 16](#). Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

**Partnerships.** File a 2014 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Otherwise see [April 15](#). Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

**Corporations.** Deposit the third installment of estimated income tax for 2015. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 13

**Employees who work for tips.** If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

## October 15

**Individuals.** If you have an automatic 6-month extension to file your income tax return for 2014, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

**Electing large partnerships.** File a 2014 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See [March 16](#) for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

## November 10

**Employees who work for tips.** If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

## December 10

**Employees who work for tips.** If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

## December 15

**Corporations.** Deposit the fourth installment of estimated income tax for 2015. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.



*The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also see [Saturday, Sunday, or legal holiday, earlier](#).*

### Individuals

**Form 1040.** This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040.

**Estimated tax payments (Form 1040-ES).** Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

### Partnerships

**Form 1065.** This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

**Form 1065-B (electing large partnerships).** This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065-B) or a substitute Schedule K-1 by the first March 15 following the close of the partnership's tax year.

## Corporations and S Corporations

**Form 1120 and Form 1120S (or Form 7004).** These forms are due on the 15th day of the 3rd month after the end of the corporation's tax year. S corporations must provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1. Form 7004 is used to request an extension of time to file Form 1120 or Form 1120S.

**Estimated tax payments.** Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

**Form 2553.** This form is used to choose S corporation treatment. It is due no more than two months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

## Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Publication 15 (Circular E), which gives the deposit rules.

**Forms you may need.** The following is a list and description of the primary employment tax forms you may need.

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are not farm workers or household employees.
3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day

of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.

5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include the following.
  - a. Backup withholding.
  - b. Withholding on pensions, annuities, IRAs, and gambling winnings.
  - c. Payments of Indian gaming profits to tribal members.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms 5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See [July 31](#), later.

**Extended due dates.** If you timely deposit in full the tax you are required to report on Form 940, 941, 943, 944, or 945, you have an additional 10 calendar days to file that form.



*If you are subject to the semiweekly deposit rule, use [Table 2](#) near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next business day instead of the date shown in [Table 2](#).*

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## During January

**All employers.** Give your employees their copies of Form W-2 for 2014 by February 2, 2015. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by February 2.

## January 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in December 2014.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in December 2014.

## February 2

**All employers.** Give your employees their copies of Form W-2 for 2014. If an employee agreed to receive Form W-2 electronically,

have it posted on a website and notify the employee of the posting.

**Payers of gambling winnings.** If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2014 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2014 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Federal unemployment tax.** File Form 940 for 2014. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

## February 10

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2014 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2014. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Federal unemployment tax.** File Form 940 for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.

## February 17

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in January.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in January.

## February 18

**All employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2014, but did not give you Form W-4 (or Form W-4(SP), Certificado de Exención de Retenciones del Empleado, its Spanish version) to continue the exemption this year.

## March 2

**Payers of gambling winnings.** File Form 1096 along with Copy A of all the Forms W-2G you issued for 2014.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 2.

**All employers.** File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2014.

If you file Forms W-2 electronically, your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms remains February 2.

**Large food and beverage establishment employers.** File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

## March 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule

applies, deposit the tax for payments in February.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in February.

## March 31

**Electronic filing of Forms W-2.** File copies of all the Forms W-2 you issued for 2014. This due date applies only if you electronically file. Otherwise, see [March 2](#).

The due date for giving the recipient these forms remains February 2.

**Electronic filing of Forms W-2G.** File copies of all the Forms W-2G you issued for 2014. This due date applies only if you electronically file. Otherwise, see [March 2](#).

The due date for giving the recipient these forms remains February 2.

For information about filing Forms W-2G electronically, see Publication 1220.

**Electronic filing of Forms 8027.** File Forms 8027 for 2014. This due date applies only if you electronically file. Otherwise, see [March 2](#).

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in March.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in March.

**Household employers.** If you paid cash wages of \$1,900 or more in 2014 to a household employee, you must file Schedule H (Form 1040). If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.

## April 30

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 11 to file the return.

**Federal unemployment tax.** Deposit the tax owed through March if more than \$500.

## May 11

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## May 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in April.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in April.

## June 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in May.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in May.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in June.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in June.

## July 31

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the second quarter.

**Federal unemployment tax.** Deposit the tax owed through June if more than \$500.

**All employers.** If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2014. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

## August 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## August 17

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in July.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in July.

## September 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in August.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in August.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in September.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in September.

## November 2

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the third quarter.

**Federal unemployment tax.** Deposit the tax owed through September if more than \$500.

## During November

**Income tax withholding.** Ask employees whose withholding allowances will be different in 2016 to fill out a new Form W-4 or Form W-4(SP). The 2016 revision of Form

W-4 will be available on the IRS website by mid-December.

## November 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## November 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in October.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in October.

## December 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in November.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in November.

## Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Publication 510. Also see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

**Forms you may need.** The following is a list and description of the excise tax forms you may need.

1. Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730, later.
2. Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:
  - a. Communications and air transportation taxes,
  - b. Fuel taxes,
  - c. Retail tax,
  - d. Ship passenger tax, and
  - e. Manufacturers taxes.

3. Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C, earlier.

4. Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

**Adjustments for Saturday, Sunday, or legal holidays.** Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that is not a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of **regular method taxes**, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that is not a Saturday, Sunday, or legal holiday.
- Under the **special September deposit rules**, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

The *Excise Tax Calendar* has been adjusted for all of these provisions.

**Regular method taxes.** These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## January 12

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2014.

## January 14

**Regular method taxes.** Deposit the tax for the last 16 days of December 2014.

## January 27

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2014.

## January 29

**Regular method taxes.** Deposit the tax for the first 15 days of January.

## February 2

**Form 720 taxes.** File Form 720 for the fourth quarter of 2014.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during December 2014.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in December 2014.

## February 11

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.

## February 13

**Regular method taxes.** Deposit the tax for the last 16 days of January.

## February 25

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

## February 27

**Regular method taxes.** Deposit the tax for the first 15 days of February.

## March 2

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during January.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in January.

## March 11

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.

## March 13

**Regular method taxes.** Deposit the tax for the last 13 days of February.

## March 25

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 14 days of February.

## March 27

**Regular method taxes.** Deposit the tax for the first 15 days of March.

## March 31

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during February.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in February.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of March.

## April 14

**Regular method taxes.** Deposit the tax for the last 16 days of March.

## April 27

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of March.

## April 29

**Regular method taxes.** Deposit the tax for the first 15 days of April.

## April 30

**Form 720 taxes.** File Form 720 for the first quarter of 2015.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during March.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in March.

## May 12

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of April.

## May 14

**Regular method taxes.** Deposit the tax for the last 15 days of April.

## May 28

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of April.

## May 29

**Regular method taxes.** Deposit the tax for the first 15 days of May.

## June 1

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during April.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in April.

## June 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.

## June 12

**Regular method taxes.** Deposit the tax for the last 16 days of May.

## June 25

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of May.

## June 29

**Regular method taxes.** Deposit the tax for the first 15 days of June.

## June 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during May.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in May.

**Floor stocks tax for ozone-depleting chemicals (IRS No. 20).** Deposit the tax for January 1, 2015.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 1

**Occupational excise taxes.** File Form 11-C to register and pay the annual tax if you are in the business of accepting wagers.

## July 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of June.

## July 14

**Regular method taxes.** Deposit the tax for the last 15 days of June.

## July 27

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.

## July 29

**Regular method taxes.** Deposit the tax for the first 15 days of July.

## July 31

**Form 720 taxes.** File Form 720 for the second quarter of 2015.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during June.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in June.

## August 12

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

## August 14

**Regular method taxes.** Deposit the tax for the last 16 days of July.

## August 26

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of July.

## August 28

**Regular method taxes.** Deposit the tax for the first 15 days of August.

## August 31

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in July.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during July.

## September 10

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of August.

## September 14

**Regular method taxes.** Deposit the tax for the last 16 days of August.

## September 25

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.

## September 29

**Regular method taxes.** Deposit the tax for the first 15 days of September.

**Regular method taxes (special September deposit rule).** Deposit the tax for the period beginning September 16 and ending September 26.

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit

the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

## September 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during August.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in August.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 13

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit

the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

## October 14

**Regular method taxes (special September deposit rule).** Deposit the tax for the last 4 days of September.

## October 27

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of September.

## October 29

**Regular method taxes.** Deposit the tax for the first 15 days in October.

## November 2

**Form 720 taxes.** File Form 720 for the third quarter of 2015.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during September.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in September.

## November 12

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.

## November 13

**Regular method taxes.** Deposit the tax for the last 16 days of October.

## November 25

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of October.

## November 27

**Regular method taxes.** Deposit the tax for the first 15 days of November.

## November 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during October.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in October.

## December 10

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.

## December 14

**Regular method taxes.** Deposit the tax for the last 15 days of November.

## December 28

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.

## December 29

**Regular method taxes.** Deposit the tax for the first 15 days of December.

## December 31

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during November.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in November.

**Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2015 Under the Semiweekly Rule**

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1–2	Jan 7	Apr 1–3	Apr 8	Jul 1–3	Jul 8	Oct 1–2	Oct 7
Jan 3–6	Jan 9	Apr 4–7	Apr 10	Jul 4–7	Jul 10	Oct 3–6	Oct 9
Jan 7–9	Jan 14	Apr 8–10	Apr 15	Jul 8–10	Jul 15	Oct 7–9	Oct 15
Jan 10–13	Jan 16	Apr 11–14	Apr 20	Jul 11–14	Jul 17	Oct 10–13	Oct 16
Jan 14–16	Jan 22	Apr 15–17	Apr 22	Jul 15–17	Jul 22	Oct 14–16	Oct 21
Jan 17–20	Jan 23	Apr 18–21	Apr 24	Jul 18–21	Jul 24	Oct 17–20	Oct 23
Jan 21–23	Jan 28	Apr 22–24	Apr 29	Jul 22–24	Jul 29	Oct 21–23	Oct 28
Jan 24–27	Jan 30	Apr 25–28	May 1	Jul 25–28	Jul 31	Oct 24–27	Oct 30
Jan 28–30	Feb 4	Apr 29–May 1	May 6	Jul 29–31	Aug 5	Oct 28–30	Nov 4
Jan 31–Feb 3	Feb 6	May 2–5	May 8	Aug 1–4	Aug 7	Oct 31–Nov 3	Nov 6
Feb 4–6	Feb 11	May 6–8	May 13	Aug 5–7	Aug 12	Nov 4–6	Nov 12
Feb 7–10	Feb 13	May 9–12	May 15	Aug 8–11	Aug 14	Nov 7–10	Nov 16
Feb 11–13	Feb 19	May 13–15	May 20	Aug 12–14	Aug 19	Nov 11–13	Nov 18
Feb 14–17	Feb 20	May 16–19	May 22	Aug 15–18	Aug 21	Nov 14–17	Nov 20
Feb 18–20	Feb 25	May 20–22	May 28	Aug 19–21	Aug 26	Nov 18–20	Nov 25
Feb 21–24	Feb 27	May 23–26	May 29	Aug 22–25	Aug 28	Nov 21–24	Nov 30
Feb 25–27	Mar 4	May 27–29	Jun 3	Aug 26–28	Sep 2	Nov 25–27	Dec 2
Feb 28–Mar 3	Mar 6	May 30–Jun 2	Jun 5	Aug 29–Sep 1	Sep 4	Nov 28–Dec 1	Dec 4
Mar 4–6	Mar 11	Jun 3–5	Jun 10	Sep 2–4	Sep 10	Dec 2–4	Dec 9
Mar 7–10	Mar 13	Jun 6–9	Jun 12	Sep 5–8	Sep 11	Dec 5–8	Dec 11
Mar 11–13	Mar 18	Jun 10–12	Jun 17	Sep 9–11	Sep 16	Dec 9–11	Dec 16
Mar 14–17	Mar 20	Jun 13–16	Jun 19	Sep 12–15	Sep 18	Dec 12–15	Dec 18
Mar 18–20	Mar 25	Jun 17–19	Jun 24	Sep 16–18	Sep 23	Dec 16–18	Dec 23
Mar 21–24	Mar 27	Jun 20–23	Jun 26	Sep 19–22	Sep 25	Dec 19–22	Dec 28
Mar 25–27	Apr 1	Jun 24–26	Jul 1	Sep 23–25	Sep 30	Dec 23–25	Dec 30
Mar 28–31	Apr 3	Jun 27–30	Jul 6	Sep 26–29	Oct 2	Dec 26–29	Jan 4
				Sep 30	Oct 7	Dec 30–31	Jan 6

NOTE: This calendar reflects all legal holidays.

## How To Get Tax Help

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

**Preparing and filing your tax return.** Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

- Go to [IRS.gov](https://www.irs.gov) and click on the Filing tab to see your options.
- Enter “Free File” in the search box to use brand name software to prepare and *e-file* your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

**Getting answers to your tax law questions.** [IRS.gov](https://www.irs.gov) and [IRS2Go](https://www.irs.gov/irs2go) are ready when you are—24 hours a day, 7 days a week.

- Enter “ITA” in the search box on [IRS.gov](https://www.irs.gov) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Tax Map” or “Tax Trails” in the search box for detailed information by tax topic.
- Enter “Pub 17” in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive links to help you find answers to your questions.
- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics.
- Access tax law information in your electronic filing software.
- Go to [IRS.gov](https://www.irs.gov) and click on the Help & Resources tab for more information.

**Tax forms and publications.** You can download or print all of the forms and publications you may need on [IRS.gov/formsandpubs](https://www.irs.gov/formsandpubs). Otherwise, you can:

- Go to [IRS.gov/orderforms](https://www.irs.gov/orderforms) to place an order and have forms mailed to you, or
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and

prior-year forms and instructions (limited to 5 years).

You should receive your order within 10 business days.

### Where to file your tax return.

- There are many ways to file your return electronically. It’s safe, quick and easy. See *Preparing and filing your tax return*, earlier, for more information.
- See your tax return instructions to determine where to mail your completed paper tax return.

### Getting a transcript or copy of a return.

- Go to [IRS.gov](https://www.irs.gov) and click on “Get Transcript of Your Tax Records” under “Tools.”
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

**Using online tools to help prepare your return.** Go to [IRS.gov](https://www.irs.gov) and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](#) determines if you are eligible for the EIC.
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.
- The [Alternative Minimum Tax \(AMT\) Assistant](#) determines whether you may be subject to AMT.
- The [Online EIN Application](#) helps you get an Employer Identification Number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

### Understanding identity theft issues.

- Go to [IRS.gov/uac/Identity-Protection](https://www.irs.gov/uac/Identity-Protection) for information and videos.
- Contact the Identity Protection Specialized Unit at 1-800-908-4490 if you believe you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc.

### Checking on the status of a refund.

- Go to [IRS.gov/refunds](https://www.irs.gov/refunds).
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

**Making a tax payment.** You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It’s easy and secure and much quicker than mailing in a check or money order. Go to [IRS.gov](https://www.irs.gov) and click on the Payments tab or the

“Pay Your Tax Bill” icon to make a payment using the following options.

- [Direct Pay](#) (only if you are an individual who has a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

**What if I can’t pay now?** Click on the Payments tab or the “Pay Your Tax Bill” icon on [IRS.gov](https://www.irs.gov) to find more information about these additional options.

- An [online payment agreement](#) determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

**Checking the status of an amended return.** Go to [IRS.gov](https://www.irs.gov) and click on the Tools tab and then [Where’s My Amended Return?](#)

**Understanding an IRS notice or letter.** Enter “Understanding your notice” in the search box on [IRS.gov](https://www.irs.gov) to find additional information about your IRS notice or letter.

**Visiting the IRS.** Locate the nearest Taxpayer Assistance Center using the Office Locator tool on [IRS.gov](https://www.irs.gov). Enter “office locator” in the search box. Or choose the “Contact Us” option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

**Watching IRS videos.** The IRS Video portal [IRSvideos.gov](https://www.irs.gov/irs2go/videos) contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You’ll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

**Getting tax information in other languages.** For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.
  - a. [Spanish](#).
  - b. [Chinese](#).
  - c. [Vietnamese](#).
  - d. [Korean](#).
  - e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

## The Taxpayer Advocate Service Is Here To Help You

### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,

- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

### How Can You Reach Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [taxpayeradvocate.irs.gov](#). You can also call us at 1-877-777-4778.

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [taxpayeradvocate.irs.gov](#) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

## How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [irs.gov/sams](#).

## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [irs.gov/litc](#) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

## Tax Publications for Business Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

### General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax
- 334 Tax Guide for Small Business
- 910 IRS Guide to Free Tax Services

### Employer's Guides

- 15 (Circular E), Employer's Tax Guide
- 15-A Employer's Supplemental Tax Guide
- 15-B Employer's Tax Guide to Fringe Benefits
- 51 (Circular A), Agricultural Employer's Tax Guide
- 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands
- 926 Household Employer's Tax Guide

### Specialized Publications

- 225 Farmer's Tax Guide
- 463 Travel, Entertainment, Gift, and Car Expenses
- 505 Tax Withholding and Estimated Tax
- 510 Excise Taxes
- 515 Withholding of Tax on Nonresident Aliens and Foreign Entities

- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 527 Residential Rental Property
- 534 Depreciating Property Placed in Service Before 1987
- 535 Business Expenses
- 536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537 Installment Sales
- 538 Accounting Periods and Methods
- 541 Partnerships
- 542 Corporations
- 544 Sales and Other Dispositions of Assets
- 551 Basis of Assets
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 560 Retirement Plans for Small Business
- 561 Determining the Value of Donated Property
- 583 Starting a Business and Keeping Records
- 587 Business Use of Your Home
- 594 The IRS Collection Process
- 597 Information on the United States-Canada Income Tax Treaty
- 598 Tax on Unrelated Business Income of Exempt Organizations
- 901 U.S. Tax Treaties

- 908 Bankruptcy Tax Guide
- 925 Passive Activity and At-Risk Rules
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 966 Electronic Federal Tax Payment System: A Guide to Getting Started
- 1544 Reporting Cash Payments of Over \$10,000
- 1546 Taxpayer Advocate Service: Your Voice at the IRS

### Spanish Language Publications

- 1SP Derechos del Contribuyente
- 179 (Circular PR), Guía Contributiva Federal para Patronos Puertorriqueños
- 594SP El Proceso de Cobro del IRS
- 850 (EN/SP) English-Spanish Glossary of Words and Phrases
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000

## Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail. Items with an asterisk are available by fax. For these orders only, use the catalog number when ordering.

Form Number and Title	Catalog Number	Form Number and Title	Catalog Number
W-2 Wage and Tax Statement	10134	2106 Employee Business Expenses*	11700
W-4 Employee's Withholding Allowance Certificate*	10220	2106-EZ Unreimbursed Employee Business Expenses*	20604
940 Employer's Annual Federal Unemployment (FUTA) Tax Return*	11234	2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts*	11744
941 Employer's QUARTERLY Federal Tax Return	17001	2441 Child and Dependent Care Expenses*	11862
1040 U.S. Individual Income Tax Return*	11320	2848 Power of Attorney and Declaration of Representative*	11980
Sch A Itemized Deductions*	17145	3800 General Business Credit	12392
Sch B Interest and Ordinary Dividends*	17146	3903 Moving Expenses*	12490
Sch C Profit or Loss From Business*	11334	4562 Depreciation and Amortization*	12906
Sch C-EZ Net Profit From Business*	14374	4797 Sales of Business Property*	13086
Sch D Capital Gains and Losses*	11338	4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*	13141
Sch E Supplemental Income and Loss*	11344	5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*	13329
Sch F Profit or Loss From Farming*	11346	6252 Installment Sale Income*	13601
Sch H Household Employment Taxes*	12187	8283 Noncash Charitable Contributions*	62299
Sch J Income Averaging for Farmers and Fishermen*	25513	8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business*	62133
Sch R Credit for the Elderly or the Disabled*	11359	8582 Passive Activity Loss Limitations*	63704
Sch SE Self-Employment Tax*	11358	8606 Nondeductible IRAs*	63966
1040-ES Estimated Tax for Individuals*	11340	8822 Change of Address*	12081
1040X Amended U.S. Individual Income Tax Return*	11360	8822-B Change of Address or Responsible Party—Business	57465
1065 U.S. Return of Partnership Income	11390	8829 Expenses for Business Use of Your Home*	13232
Sch D Capital Gains and Losses	11393	8949 Sales and Other Dispositions of Capital Assets	37768
Sch K-1 Partner's Share of Income, Deductions, Credits, etc.*	11394	8959 Additional Medicare Tax	59475
1120 U.S. Corporation Income Tax Return	11450		
1120S U.S. Income Tax Return for an S Corporation	11510		
Sch D Capital Gains and Losses and Built-In Gains	11516		
Sch K-1 Shareholder's Share of Income, Deductions, Credits, etc.	11520		